



**KING COUNTY**  
**Signature Report**

ATTACHMENT 1  
1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

**Motion**

**Proposed No.** 2019-0245.1

**Sponsors** McDermott

1           A MOTION relating to identifying the future allocation of  
2           Puget Sound Taxpayers Accountability Account proceeds  
3           to priority educational areas and requesting the executive to  
4           develop plans to allocate proceeds within the priority  
5           educational areas.

6           WHEREAS, the Washington state Legislature amended chapter 81.112 RCW via  
7 Chapter 44, Laws of Washington 2015 3rd Special Session, to create the Puget Sound  
8 Taxpayer Accountability Account, and

9           WHEREAS, the Puget Sound Taxpayer Accountability Account is to be funded  
10 by a sales and use tax offset fee of three and twenty-five one-hundredths percent of the  
11 total payments made by a regional transit authority to construction contractors on  
12 construction projects that are:

- 13           1. For new projects identified in the system plan funded by any proposition  
14 approved by voters after January 1, 2015; and
- 15           2. Excluded from the definition of retail sales under RCW 82.04.050(10), and

16           WHEREAS, between 2018 and 2035, King County is projected to receive  
17 approximately three hundred fifteen million dollars from the account, and

18           WHEREAS, the King County council adopted Motion 15029, which identified  
19 three priority areas to invest Puget Sound Taxpayer Accountability Account proceeds,

20 which included:

- 21 1. Early learning;
- 22 2. K-12 education for vulnerable and underserved children and youth; and
- 23 3. College, career, and technical education, and

24 WHEREAS, Motion 15029 also included goals and principles to guide investment  
25 of Puget Sound Taxpayer Accountability Account proceeds, and

26 WHEREAS, Motion 15029 also directed council staff to work with a consultant,  
27 executive staff and stakeholders to develop an implementation plan for Puget Sound  
28 Taxpayer Accountability Account proceeds and to explore the educational needs for  
29 students in King County and the impacts of different strategies to meet those educational  
30 needs as well as a financial analysis of those strategies, and

31 WHEREAS, the educational needs assessment and impact assessment of nine  
32 different strategies were completed on November 5, 2018, and the financial analysis was  
33 completed on May 20, 2019, and

34 WHEREAS, council staff conducted further community engagement work with  
35 executive staff and a consultant by conducting fourteen subject matter expert interviews  
36 and facilitating twenty-one community listening sessions throughout King County from  
37 March 14, 2019, to May 17, 2019, and

38 WHEREAS, it is estimated by Sound Transit that nearly ten million dollars in  
39 Puget Sound Taxpayer Accountability Account proceeds will be available to King  
40 County during the 2020 calendar year, and

41 WHEREAS, the state Legislature clarified during the 2019 legislative session that  
42 the Puget Sound Taxpayer Accountability Account could be used for investments in

43 facilities;

44 NOW, THEREFORE, BE IT MOVED by the Council of King County:

45 A. It is the intent of the council to direct Puget Sound Taxpayer Accountability  
46 Account proceeds to the three priority educational areas identified in Motion 15029 as  
47 follows:

48 1. XXX percent of Puget Sound Taxpayer Accountability Account funds over  
49 the estimated fifteen-year life of the fund should be invested to improve education  
50 outcomes for early-learning aged students in King County;

51 2. XXX percent of Puget Sound Taxpayer Accountability Account proceeds  
52 over the estimated fifteen-year life of the account should be invested to improve  
53 educational outcomes for vulnerable and underserved K-12-aged students in King  
54 County; and

55 3. XXX percent of Puget Sound Taxpayer Accountability Account proceeds  
56 over the estimated fifteen-year life of the account should be used to improve educational  
57 outcomes for students in college, career and technical education in King County.

58 B. It is further the intent of the council to equitably invest Puget Sound Taxpayer  
59 Accountability Account proceeds as described in Section A. of this motion in programs  
60 and facilities designed to improve educational outcomes for students in the underserved  
61 populations identified in Motion 15029, including: children and youth of color; children  
62 and youth in families with low-income; children or youth who are homeless, in the foster  
63 care system or in the child welfare system; children or youth who are involved in the  
64 juvenile justice system; or otherwise vulnerable children or youth.

65 C. In order to ensure predictability, accountability and transparency for future

66 distribution of Puget Sound Taxpayer Accountability Account proceeds, the council  
67 requests that executive staff work in consultation with council staff, service providers and  
68 the community to develop a draft implementation plan for investment of Puget Sound  
69 Taxpayer Accountability Account proceeds for each of the priority educational areas  
70 identified in section A of this motion. The draft implementation plan should reflect the  
71 priorities identified in section B of this motion and should include recommendations for:

72           1. a governance structure to include, but not limited to, periodic evaluation of  
73 outcomes, equity and efficacy of Puget Sound Taxpayer Accountability Account proceed  
74 investments, and potential advisory groups to inform the council on on-going and  
75 changing educational needs in King County throughout the life of the Puget Sound  
76 Taxpayer Accountability Account;

77           2. criteria for allocating proceeds and for what duration;

78           3. a financial plan based on the most recent revenue estimates from Sound  
79 Transit for the life of the account; and

80           4. policies for potential investment of Puget Sound Taxpayer Accountability  
81 Account proceeds in facilities.

82           D. The draft implementation plan requested by this section should be transmitted  
83 by the executive to the council no later than six months after the effective date of this  
84 motion. The draft implementation plan should be filed in the form of a paper original and  
85 an electronic copy with the clerk of the council, who shall retain the original and provide

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86 an electronic copy to all councilmembers, the council chief of staff and the lead staff to  
87 committee of the whole, or its successor.  
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KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

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Rod Dembowski, Chair

ATTEST:

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Melani Pedroza, Clerk of the Council

APPROVED this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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Dow Constantine, County Executive

**Attachments:** None